

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>Charles City</div> <div>CITY OF <u>Charles City</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16203400100000</div> <div>City Clerk</div> <div>105 Milwaukee Mall</div> <div>Charles City, IA 50616</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		3,373,116		3,373,116	3,362,216
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		3,373,116		3,373,116	3,362,216
Delinquent property taxes		0		0	
TIF revenues		1,138,471		1,138,471	1,141,203
Other city taxes		977,380	0	977,380	976,090
Licenses and permits		128,116	0	128,116	90,500
Use of money and property		609,715	47,524	657,239	160,282
Intergovernmental		2,886,614	0	2,886,614	2,409,590
Charges for fees and service		374,126	3,834,710	4,208,836	4,994,541
Special assessments		0	0	0	
Miscellaneous		409,516	0	409,516	625,775
Other financing sources		5,113,986	87,690	5,201,676	7,091,513
Total revenues and other sources		15,011,040	3,969,924	18,980,964	20,851,710
Expenditures and Other Financing Uses					
Public safety		2,446,692	0	2,446,692	2,656,418
Public works		1,163,867	0	1,163,867	1,289,617
Health and social services		426,136	0	426,136	472,886
Culture and recreation		1,209,698	0	1,209,698	1,372,479
Community and economic development		2,276,298	0	2,276,298	2,706,608
General government		483,570	0	483,570	549,764
Debt service		1,026,587	0	1,026,587	1,113,820
Capital projects		1,429,372	0	1,429,372	1,739,060
Total governmental activities expenditures		10,462,220	0	10,462,220	11,900,652
Business type activities		0	2,850,679	2,850,679	3,105,130
Total ALL expenditures		10,462,220	2,850,679	13,312,899	15,005,782
Other financing uses, including transfers out		4,172,436	591,244	4,763,680	4,730,723
Total ALL expenditures/And other financing uses		14,634,656	3,441,923	18,076,579	19,736,505
Excess revenues and other sources over (Under) Expenditures/And other financing uses		376,384	528,001	904,385	1,115,205
Beginning fund balance July 1, 2014		9,575,917	2,988,811	12,564,728	11,584,349
Ending fund balance June 30, 2015		9,952,301	3,516,812	13,469,113	12,699,554
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 4,589,000	Other long-term debt		\$ 591,424
Revenue debt		\$ 10,517,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 233,908			
			General obligation debt limit		\$ 18,447,521
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/10/15	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Trudy O'Donnell		→	641-257-6300		
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/16/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF Charles City							<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	2,005,223	921,126		446,767			3,373,116			3,373,116	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	2,005,223	921,126		446,767	0		3,373,116		T01	3,373,116	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	2,005,223	921,126		446,767	0	0	3,373,116			3,373,116	6					
7	TIF revenues			1,138,471				1,138,471		T01	1,138,471	7					
8	Other city taxes																
8	Utility tax replacement excise taxes	85,418	39,700		17,732			142,850		T15	142,850	8					
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	8,132	65,384					73,516		T15	73,516	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax							0		T19	0	12					
13	Hotel/motel tax	121,927						121,927		T19	121,927	13					
14	Other local option taxes		639,087					639,087		T09	639,087	14					
15	TOTAL OTHER CITY TAXES	215,477	744,171	0	17,732	0	0	977,380	0		977,380	15					
16	Section B - LICENSES AND PERMITS	128,116						128,116		T29	128,116	16					
17	Section C - USE OF MONEY AND PROPERTY											17					
18	Interest	6,691	75,837	28,641				111,169	47,524	U20	158,693	18					
19	Rents and royalties	47,254	451,212	80				498,546		U40	498,546	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	TOTAL USE OF MONEY AND PROPERTY	53,945	527,049	28,721	0	0	0	609,715	47,524		657,239	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants	9,786	1,062,534			186,711		1,259,031		B89	1,259,031	27					
28	Community development block grants		115,396					115,396		B50	115,396	28					
29	Housing and urban development					71,053		71,053		B50	71,053	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	Total Federal grants and reimbursements	9,786	1,177,930	0	0	257,764	0	1,445,480	0		1,445,480	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Charles City						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		795,674					795,674		C46	795,674	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	15,760				2,410		18,170		C89	18,170	49				
50	Iowa Department of Transportation		39,337					39,337		C89	39,337	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	54,498	26,977		11,314			92,789		C89	92,789	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	70,258	861,988	0	11,314	2,410	0	945,970	0		945,970	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	414,406	40,717			5,000		460,123			460,123	63				
64	Library service							0		D89	0	64				
65	Township contributions	35,041						35,041		D89	35,041	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	449,447	40,717	0	0	5,000	0	495,164	0		495,164	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	529,491	2,080,635	0	11,314	265,174	0	2,886,614	0		2,886,614	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	1,929,757	A91	1,929,757	73				
74	Sewer							0	1,377,673	A8Ø	1,377,673	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	341,378	A81	341,378	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Charles City						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0	14,940	A94	14,940	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	160,978	A80	160,978	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	32,365						32,365		A89	32,365	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	162,605						162,605		A61	162,605	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	22,925	156,231					179,156	9,984		189,140	102				
103	rental inspections,housing admin,rehab repay,fire exting							0			0	103				
104	TOTAL CHARGES FOR SERVICE	217,895	156,231	0	0	0	0	374,126	3,834,710		4,208,836	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	10,684	32,829			5,000		48,513		U99	48,513	108				
109	Deposits and sales/fuel tax refunds	15,773						15,773		U99	15,773	109				
110	Sale of property and merchandise	2,460	1,181					3,641		U11	3,641	110				
111	Fines	24,339						24,339		U30	24,339	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	193,725	123,525					317,250			317,250	113				
114	timber sales, insurance refunds,flex plan,AMR pmts,FGP							0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	246,981	157,535	0	0	5,000	0	409,516	0		409,516	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Charles City					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,397,128	4,586,747	1,167,192	475,813	270,174	0	9,897,054	3,882,234		13,779,288	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	59,996						59,996		NR	59,996	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	378,000						378,000		NR	378,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	233,390	2,127,520		544,722	1,387,665		4,293,297	87,690		4,380,987	127
128	Internal TIF loans and transfers in	296,724			85,969			382,693			382,693	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	968,110	2,127,520	0	630,691	1,387,665	0	5,113,986	87,690		5,201,676	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,365,238	6,714,267	1,167,192	1,106,504	1,657,839	0	15,011,040	3,969,924		18,980,964	132
133												133
134	Beginning fund balance July 1, 2014	1,436,333	6,499,993	1,765,485	42,195	-168,089		9,575,917	2,988,811		12,564,728	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,801,571	13,214,260	2,932,677	1,148,699	1,489,750	0	24,586,957	6,958,735		31,545,692	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF Charles City							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	970,760	361,271					1,332,031		E62	1,332,031	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	5,646						5,646		E89	5,646	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	305,117	239,687					544,804		E24	544,804	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	105,765	40,472					146,237		E66	146,237	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	377,039						377,039		E66	377,039	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	36,537	1,930					38,467		E32	38,467	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	2,468						2,468		E89	2,468	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,803,332	643,360	0	0	0	0	2,446,692			2,446,692	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Charles City		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	158,994	594,005					752,999		E44	752,999	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation		52,007					52,007		E44	52,007	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		89,726					89,726		E44	89,726	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	53,524	18,535					72,059		E44	72,059	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	60,202						60,202		E01	60,202	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		136,874					136,874		E89	136,874	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	272,720	891,147	0	0	0	0	1,163,867			1,163,867	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF Charles City							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	3,750	422,386					426,136		E79	426,136	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	3,750	422,386	0	0	0	0	426,136			426,136	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Charles City						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	386,863	79,172					466,035		E52	466,035	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation	1,200						1,200		E61	1,200	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	294,873	40,943					335,816		E61	335,816	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	229,607	13,773					243,380		E61	243,380	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation	58,478	104,789					163,267		E61	163,267	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	971,021	238,677	0	0	0	0	1,209,698			1,209,698	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	59,478		459,853				519,331		E89	519,331	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation		1,449,165					1,449,165		E50	1,449,165	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	524						524		E29	524	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation	307,278						307,278		E89	307,278	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	367,280	1,449,165	459,853	0	0	0	2,276,298			2,276,298	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Charles City						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	80,866	14,976					95,842		E29	95,842	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	61,636	11,536					73,172		E23	73,172	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	69,086						69,086		E25	69,086	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	40,428						40,428		E31	40,428	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	170,800	34,242					205,042		E89	205,042	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	422,816	60,754	0	0	0	0	483,570			483,570	176
177	Section G — DEBT SERVICE				1,026,587			1,026,587			1,026,587	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,026,587	0	0	1,026,587			1,026,587	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Net Zero, Master Façade,Riverfront,street work					1,429,372		1,429,372			1,429,372	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,429,372	0	1,429,372			1,429,372	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,429,372	0	1,429,372			1,429,372	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,840,919	3,705,489	459,853	1,026,587	1,429,372	0	10,462,220			10,462,220	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Charles City					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								875,324	E91	875,324	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								870,324	E80	870,324	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								309,433	E81	309,433	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation								94,211	E94	94,211	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								97,406	E80	97,406	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Charles City						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								7,011	E89	7,011	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								595,230		595,230	242
243	Enterprise Capital Projects								1,740		1,740	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,850,679		2,850,679	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,840,919	3,705,489	459,853	1,026,587	1,429,372	0	10,462,220	2,850,679		13,312,899	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	212,767	3,576,976					3,789,743	591,244		4,380,987	255
256	Internal TIF loans/repayments and transfers out			382,693				382,693			382,693	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	212,767	3,576,976	382,693	0	0	0	4,172,436	591,244		4,763,680	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	4,053,686	7,282,465	842,546	1,026,587	1,429,372	0	14,634,656	3,441,923		18,076,579	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable		191,900					191,900			191,900	263
264	Restricted		5,522,814	2,090,131	122,112	60,378		7,795,435			7,795,435	264
265	Committed							0			0	265
266	Assigned		217,081					217,081			217,081	266
267	Unassigned	1,747,885						1,747,885			1,747,885	267
268	Total Governmental	1,747,885	5,931,795	2,090,131	122,112	60,378	0	9,952,301			9,952,301	268
269	Proprietary								3,516,812		3,516,812	269
270	Total ending fund balance June 30, 2015	1,747,885	5,931,795	2,090,131	122,112	60,378	0	9,952,301	3,516,812		13,469,113	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,801,571	13,214,260	2,932,677	1,148,699	1,489,750	0	24,586,957	6,958,735		31,545,692	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Charles City

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

3,271,597

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 267,116	29U	39U 33,208	49U	49U 233,908	49U	49U	189 6,861
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. G.O. bonds	19U 5,602,488		39U 1,013,488	49U 4,589,000		49U	49U	189 147,661
lease purchase	19U	29U	39U	49U	49U	49U	49U	189
10. revenue bonds	19U 703,920		39U 112,496				591,424	189 39,001
11.	19U 10,782,000	29U	39U 265,000	49U	49U	49U 10,517,000	49U	189 329,678
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	17,355,524	0	1,424,192	4,589,000	233,908	10,517,000	591,424	523,201

B. Short-term debt

Outstanding as of JULY 1, 2014

Outstanding as of JUNE 30, 2015

61V \$

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 13,469,113	\$			13,469,113

REMARKS

V98